

## Federal Energy Regulatory Commission

## § 367.4116

Account 254, Other Regulatory Liabilities, to record regulatory liabilities imposed on the service company by the ratemaking actions of regulatory agencies. This account shall also be debited, when appropriate, with the amounts credited to Account 182.3, Other Regulatory Assets, concurrent with the recovery of such amounts in rates.

### **§ 367.4074 Account 407.4, Regulatory credits.**

This account shall be credited, when appropriate, with amounts debited to Account 182.3, Other Regulatory Assets, to establish regulatory assets. This account shall also be credited, when appropriate, with the amounts debited to Account 254, Other Regulatory Liabilities, concurrent with the return of such amounts to customers through rates.

### **§ 367.4081 Account 408.1, Taxes other than income taxes, operating income.**

This account must include those taxes, other than income taxes, that relate to service company operating income. This account must be maintained so as to allow ready identification of the various classes of taxes.

### **§ 367.4082 Account 408.2, Taxes other than income taxes, other income and deductions.**

This account must include those taxes, other than income taxes, that relate to other income and deductions.

### **§ 367.4091 Account 409.1, Income taxes, operating income.**

This account must include the amount of those local, state and Federal income taxes that relate to service company operating income.

### **§ 367.4092 Account 409.2, Income taxes, other income and deductions.**

This account must include the amount of those local, state and Federal income taxes (both positive and negative), that relate to other income and deductions.

### **§ 367.4093 Account 409.3, Income taxes, extraordinary items.**

This account must include the amount of those local, state and Fed-

eral income taxes (both positive and negative), that relate to extraordinary items.

### **§ 367.4101 Account 410.1, Provision for deferred income taxes, operating income.**

This account must include the amounts of those deferrals of taxes and allocations of deferred taxes that relate to service company operating income.

### **§ 367.4102 Account 410.2, Provision for deferred income taxes, other income and deductions.**

This account must include the amounts of those deferrals of taxes and allocations of deferred taxes that relate to other income and deductions.

### **§ 367.4111 Account 411.1, Provision for deferred income taxes—Credit, operating income.**

This account must include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, that relate to service company operating income.

### **§ 367.4112 Account 411.2, Provision for deferred income taxes—Credit, other income and deductions.**

This account must include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, that relate to other income and deductions.

### **§ 367.4114 Account 411.4, Investment tax credit adjustments, service company property.**

This account must include the amount of those investment tax credit adjustments that relate to service company property.

### **§ 367.4115 Account 411.5, Investment tax credit adjustments, other.**

This account must include the amount of those investment tax credit adjustments not properly included in other accounts.

### **§ 367.4116 Account 411.6, Gains from disposition of service company plant.**

(a) The service company must record in this account gains resulting from